

Clark County, Nevada
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Total Federal Disbursements/ Expenditures	Amounts Passed- Through to Subrecipients
DEPARTMENT OF AGRICULTURE				
Child Nutrition Cluster				
Passed Through Nevada Department of Agriculture:				
Special Milk Program For Children	10.556	Approval #201717N109947	\$ 6,402	\$ -
Total Child Nutrition Cluster			<u>6,402</u>	<u>-</u>
Direct:				
Coopertive Forestry Assistance	10.664	16-LE-11041705-005	3,096	-
Coopertive Forestry Assistance	10.664	16-LE-11041705-005	1,442	-
			<u>4,538</u>	<u>-</u>
Forest Service Schools and Roads Cluster				
Passed Through the State of Nevada, Office of the Controller:				
Schools and Roads - Grants to States - Title I	10.665	Public Law 106-393	141,220	-
Schools and Roads - Grants to States - Title III	10.665	Public Law 106-393	24,921	-
Total Forest Service Schools and Roads Cluster			<u>166,141</u>	<u>-</u>
Direct:				
Spring Mountain Youth Camp Forestry Program	10.U01	17-PA-11401705-005	6,519	-
Total Department of Agriculture			<u>183,600</u>	<u>-</u>
DEPARTMENT OF DEFENSE, OFFICE OF ECONOMIC ADJUSTMENT				
Direct:				
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610	EN734-18-03	281,154	-
Total Department of Defense, Office of Economic Adjustment			<u>281,154</u>	<u>-</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG -Entitlement Grants Cluster				
Direct Program:				
Community Development Block Grants/Entitlement Grants:				
Neighborhood Stabilization Program 1	14.218	B-08-UN-32-0001	4,409,949	4,338,708
Neighborhood Stabilization Program 3	14.218	B-11-UN-32-0001	3,286	-
Recaptured NSP Funds	14.218		778,656	778,273
Recaptured NSP Funds	14.218		729,695	729,695
Community Development Block Grants/Entitlement Grants	14.218	B-14-UC-32-0001	96,747	96,747
Community Development Block Grants/Entitlement Grants	14.218	B-15-UC-32-0001	373,250	373,250
Community Development Block Grants/Entitlement Grants	14.218	B-16-UC-32-0001	200,459	200,459
Community Development Block Grants/Entitlement Grants	14.218	B-17-UC-32-0001	181,072	-
Community Development Block Grants/Entitlement Grants	14.218	B-18-UC-32-0001	922,953	34,488
Community Development Block Grants/Entitlement Grants	14.218	B-19-UC-32-0001	573,271	34,650
			<u>8,269,338</u>	<u>6,586,270</u>
Passed Through Nevada Housing Division:				
Community Development Block Grants/Entitlement Grants:				
Neighborhood Stabilization Program 1	14.218	B-08-DN-32-0001	552,618	552,618
Total CDBG - Entitlement Grants Cluster			<u>8,821,956</u>	<u>7,138,888</u>
Direct Program:				
Emergency Solutions Grant Program	14.231	E18-UC-32-0001	239,606	238,794
Emergency Solutions Grant Program	14.231	E19-UC-32-0001	525,819	480,299
			<u>765,425</u>	<u>719,093</u>
Passed Through Nevada Department of Business and Industry, Housing Division:				
Emergency Solutions Grant Program	14.231	Agreement	50,291	-
			<u>815,716</u>	<u>719,093</u>
Direct Program:				
Home Investment Partnerships Program	14.239	M15-DC320224	87,980	73,555
Home Investment Partnerships Program	14.239	M16-DC320224	443,386	443,386
Home Investment Partnerships Program	14.239	M17-DC320224	761,625	705,875
Home Investment Partnerships Program	14.239	M18-DC320224	41,937	19,005
Home Investment Partnerships Program	14.239	M19-DC320224	212,786	47,961
Recaptured Home Funds	14.239		992,872	992,872
			<u>2,540,586</u>	<u>2,282,654</u>

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2020

(Continued)

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DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)				
Passed Through Nevada Housing Division:				
Home Investment Partnerships Program	14.239	M-16-SG-32-0100	\$ 65,000	\$ 55,000
Home Investment Partnerships Program	14.239	M-17-SG-32-0100	27,445	27,445
Recaptured Home Funds	14.239		178,178	178,178
			<u>270,623</u>	<u>260,623</u>
			<u>2,811,209</u>	<u>2,543,277</u>
Direct Program:				
Continuum of Care Program	14.267	NV0061L9T001806	515,703	-
Continuum of Care Program	14.267	NV0103L9T001600	235,878	-
Continuum of Care Program	14.267	NV0115L9T001700	119,543	-
Continuum of Care Program	14.267	NV0078L9T001806	1,182,905	1,163,028
Continuum of Care Program	14.267	NV0071L9T001704	93,750	93,437
Continuum of Care Program	14.267	NV0071L9T000028	390,157	378,157
Continuum of Care Program	14.267	NV0087L9T001602	60,930	60,930
Continuum of Care Program	14.267	NV0099L9T001601	340,750	-
Continuum of Care Program	14.267	NV0100L9T001601	49,207	-
Continuum of Care Program	14.267	NV0113L9T001700	541,287	-
Continuum of Care Program	14.267	NV0114L9T001700	239,941	-
Continuum of Care Program	14.267	NV0114L9T001801	504,260	-
Continuum of Care Program	14.267	NV0116L9T001700	70,921	-
Continuum of Care Program	14.267	NV0113L9T001801	630,933	-
Continuum of Care Program	14.267	NV0061L9T001907	342,107	-
Continuum of Care Program	14.267	NV0096L9T021803	78,341	-
Continuum of Care Program	14.267	NV0094L9T011803	122,822	-
			<u>5,519,435</u>	<u>1,695,552</u>
Total Department of Housing and Urban Development			<u>17,968,316</u>	<u>12,096,810</u>
DEPARTMENT OF INTERIOR				
Pass Through the State of Nevada, Office of the Controller:				
Distribution of Receipts to State and Local Governments	15.227	FLPMA of 1976	148	-
Direct Program:				
Southern Nevada Public Land Management	15.235	L14AC00133	1,076	-
Southern Nevada Public Land Management	15.235	L16AC00098	6,373	-
Southern Nevada Public Land Management	15.235	L16AC00099	3,275	-
Southern Nevada Public Land Management	15.235	L17AC00041	1,893,046	-
Southern Nevada Public Land Management	15.235	L17AC00040	271,788	-
Southern Nevada Public Land Management	15.235	L14AC00244	13,536	-
Southern Nevada Public Land Management	15.235	L16AC00123	42,450	-
Southern Nevada Public Land Management	15.235	L16AC00125	4,050	-
Southern Nevada Public Land Management	15.235	L17AC00077	43,075	-
Southern Nevada Public Land Management	15.235	L17AC00076	189,363	-
			<u>2,468,032</u>	<u>-</u>
Direct Program:				
National Wildlife Refuge Fund	15.659	Congressional Appropriation	4,972	-
Total Department of Interior			<u>2,473,152</u>	<u>-</u>
DEPARTMENT OF JUSTICE				
Direct Program:				
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1250	1,195,877	-
Passed Through Nevada Office of the Attorney General:				
Community-Based Violence Prevention Program	16.123	2019-GANG-01	129,392	-
Direct Program:				
Services for Trafficking Victims	16.320	2016-VT-BX-K009	191,043	13,974
Services for Trafficking Victims	16.320	2019-VT-BX-K002	116,643	-
			<u>307,686</u>	<u>13,974</u>
Passed through Nevada Department of Health and Human Services:				
Antiterrorism Emergency Reserve	16.321	16321-19-013	213,531	-
Antiterrorism Emergency Reserve	16.321	16321-19-014	96,736	-
Antiterrorism Emergency Reserve	16.321	16321-19-016	101,879	-
Antiterrorism Emergency Reserve	16.321	16321-19-018	184,814	-
			<u>596,960</u>	<u>-</u>

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2020

(Continued)

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DEPARTMENT OF JUSTICE (Continued)				
Direct Program:				
Missing Children's Assistance	16.543	2017-MC-FX-K019	\$ 278,921	\$ 103,237
Passed through Nevada Department of Health and Human Services:				
Crime Victim Assistance	16.575	16575-17-014	21,382	-
Crime Victim Assistance	16.575	16575-18-008	3,534,011	81,081
Crime Victim Assistance	16.575	16575-17-031	35,826	-
Crime Victim Assistance	16.575	2017-VA-GX-0085	122,977	-
Crime Victim Assistance	16.575	17-VA-GX-0085	81,910	-
			<u>3,796,106</u>	<u>81,081</u>
Passed Through National Association of VOCA Administration:				
Crime Victim Assistance/Discretionary Grants	16.582	CAP20-0029	4,460	-
Direct Program:				
Drug Court Discretionary Grant Program	16.585	2017-DC-BX-0044	114,087	-
Drug Court Discretionary Grant Program	16.585	2018-DC-BX-0027	311,073	-
Drug Court Discretionary Grant Program	16.585	2019-DC-BX-0051	18,565	-
Drug Court Discretionary Grant Program	16.585	2019-VC-BX-0088	19,050	-
			<u>462,775</u>	<u>-</u>
Passed through the State of Nevada, Office of the Attorney General:				
Violence Against Women Formula Grants	16.588	2019-VAWA-23	16,816	-
Violence Against Women Formula Grants	16.588	2019-VAWA-08	50,407	-
Violence Against Women Formula Grants	16.588	2019-VAWA-35	47,587	-
			<u>114,810</u>	<u>-</u>
Direct Program:				
State Criminal Alien Assistance Program	16.606	2016-AP-BX-0297	204,976	-
State Criminal Alien Assistance Program	16.606	2019-AP-BX-0362	758,820	-
State Criminal Alien Assistance Program	16.606	2019-AP-BX-1346	376,745	-
			<u>1,340,541</u>	<u>-</u>
Passed through Nevada Department of Health and Human Services:				
Community Prosecution and Project Safe Neighborhoods	16.609	AGREEMENT	22,835	-
Direct Program:				
Special Data Collections and Statistical Studies	16.734	2016-FU-CX-K059	217,338	-
Direct Program:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0412	46,397	27,986
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0400	768,520	482,731
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DG-BX-K005	109,384	-
			<u>924,301</u>	<u>510,717</u>
Passed through Nevada Department of Public Safety:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	19-JAG-17	118,199	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	19-JAG-15	47,158	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	17-JAG-14	5,320	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	17-JAG-58	8,526	-
			<u>179,203</u>	<u>-</u>
			<u>1,103,504</u>	<u>510,717</u>
Direct Program:				
DNA Backlog Reduction Program	16.741	2017-DN-BX-0110	132,322	-
DNA Backlog Reduction Program	16.741	2018-DN-BX-0114	286,864	-
DNA Backlog Reduction Program	16.741	2017-DN-BX-0200	200,461	-
DNA Backlog Reduction Program	16.741	2019-DN-BX-0045	107,219	-
			<u>726,866</u>	<u>-</u>
Passed through Nevada Department of Public Safety:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	18-FSI-02	13,733	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	19-FSI-02	24,942	-
			<u>38,675</u>	<u>-</u>
Direct Program:				
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2018-MO-BX-0030	134,015	-

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2020

(Continued)

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DEPARTMENT OF JUSTICE (Continued)				
Passed Through Nevada Office of the Attorney General:				
National Sexual Assault Kit Initiative	16.833	2015-SAKI-01	\$ 44,770	\$ -
National Sexual Assault Kit Initiative	16.833	2018-SAKI-01	209,695	-
National Sexual Assault Kit Initiative	16.833	NVAG CHASE SAK	5,767	-
National Sexual Assault Kit Initiative	16.833	Agreement	492,268	-
National Sexual Assault Kit Initiative	16.833	2016-AK-BX-K004	163,226	-
			<u>915,726</u>	<u>-</u>
Direct Program:				
Equitable Sharing Program	16.922	Cooperative Agreement	2,886,935	-
Equitable Sharing Program	16.922	Cooperative Agreement	31,376	-
			<u>2,918,311</u>	<u>-</u>
Direct Program:				
ATF - Gang Task Force	16.U01	Agreement	36,266	-
ATF - Gang Task Force	16.U01	Agreement	77,353	-
DEA - So. NV Gang Task Force	16.U02	Agreement	4,944	-
DEA - So. NV Gang Task Force	16.U02	Agreement	31,011	-
DEA - Marijuana Suppression	16.U03	Agreement	23,324	-
DEA - Tactical Diversion Task Force	16.U04	Agreement	7,796	-
DEA - Tactical Diversion Task Force	16.U04	Agreement	13,047	-
FBI - Criminal Apprehension Team	16.U05	Agreement	30,451	-
FBI - Criminal Apprehension Team	16.U05	Agreement	95,404	-
FBI - Joint Terrorism Task Force	16.U06	Agreement	11,050	-
FBI - Joint Terrorism Task Force	16.U06	Agreement	24,737	-
FBI - Las Vegas Safe Streets Gang Task Force	16.U07	Agreement	22,412	-
FBI - Las Vegas Safe Streets Gang Task Force	16.U07	Agreement	63,660	-
FBI - Cyber Task Force	16.U08	Agreement	6,725	-
FBI - Cyber Task Force	16.U08	Agreement	17,527	-
US Marshals - NV Fugitive Investigative Strike Team	16.U09	Agreement	33,722	-
US Marshals - NV Fugitive Investigative Strike Team	16.U09	Agreement	60,947	-
MPD - Child Exploitation Task Force	16.U10	Agreement	16,003	-
MPD - Child Exploitation Task Force	16.U10	Agreement	40,618	-
FBI - SNV Human Trafficking Task Force	16.U11	Agreement	24,370	-
FBI - SNV Human Trafficking Task Force	16.U11	Agreement	25,750	-
			<u>667,117</u>	<u>-</u>
Total Department of Justice			<u>14,971,915</u>	<u>709,009</u>
DEPARTMENT OF TRANSPORTATION				
Direct Program:				
Airport Improvement Program	20.106	3-32-0010-034	544,059	-
Airport Improvement Program	20.106	3-32-0012-084	107,496	-
Airport Improvement Program	20.106	3-32-0012-088	8,895,261	-
Airport Improvement Program	20.106	3-32-0012-089	2,025,395	-
Airport Improvement Program	20.106	3-32-0027-028	393,510	-
COVID-19 - Airport Improvement Program	20.106	3-32-0012-091	48,656,592	-
			<u>60,622,313</u>	<u>-</u>
Highway Planning and Construction Cluster				
Passed Through Nevada Department of Transportation:				
Highway Planning and Construction	20.205	Agreement P068.17.063	267,280	-
Highway Planning and Construction	20.205	Agreement PR329-18-063	1,044,546	-
Highway Planning and Construction	20.205	Agreement PR328-18-016	816,897	-
Highway Planning and Construction	20.205	P416-17-063	157,917	-
Total Highway Planning and Construction Cluster			<u>2,286,640</u>	<u>-</u>
Direct Program:				
Highway Safety Cluster				
Passed Through Nevada Department of Public Safety:				
National Priority Safety Programs	20.616	69A3751830000405DNVM	42,353	-
National Priority Safety Programs	20.616	69A3751930000405DNVM	39,476	-
National Priority Safety Programs	20.616	FJ-2019-LVMPD-0009	48,937	-
National Priority Safety Programs	20.616	JF-2020-LVMPD-00017	175,939	-
National Priority Safety Programs	20.616	TS-2019-LVMPD-00018	17,995	-
National Priority Safety Programs	20.616	TS-2020-LVMPD-00019	51,565	-
National Priority Safety Programs	20.616	TS-2019-LVMPD-00018	15,514	-
National Priority Safety Programs	20.616	TS-2020-LVMPD-00018	70,886	-

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2020

(Continued)

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DEPARTMENT OF TRANSPORTATION (Continued)				
National Priority Safety Programs	20.616	TS-2019-LVMPD-00022	\$ 21,050	\$ -
National Priority Safety Programs	20.616	TS-2020-LVMPD-00022	52,892	-
Total Highway Safety Cluster			<u>536,607</u>	<u>-</u>
Passed Through State Emergency Response Commission:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	19-HMEP-03-06	7,198	-
Total Department of Transportation			<u>63,452,758</u>	<u>-</u>
DEPARTMENT OF THE TREASURY				
Direct Program:				
COVID-19 - Coronavirus Relief Funds	21.019	Direct Allocation	27,854,986	-
Direct Program:				
Community Development Financial Institutions Program	21.020	212882252	12,508	-
Total Department of the Treasury			<u>27,867,494</u>	<u>-</u>
ENVIRONMENTAL PROTECTION AGENCY				
Direct Program:				
Air Pollution Control Program Support	66.001	97914720	843,141	-
Direct Program:				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	99T08201	65,345	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	98T03301	40,925	-
			<u>106,270</u>	<u>-</u>
Direct Program:				
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	99T35801	48,080	-
Total Environmental Protection Agency			<u>997,491</u>	<u>-</u>
DEPARTMENT OF ENERGY				
Passed Through Nevada Department of Public Safety:				
Environmental Remediation and Waste Processing and Disposal	81.104	811418E-7018	26,333	-
Environmental Remediation and Waste Processing and Disposal	81.104	8110418E-7019	71,108	-
			<u>97,441</u>	<u>-</u>
Passed Through Nevada Department of Public Safety:				
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.502	82502.16A	32,787	-
Total Department of Energy			<u>130,228</u>	<u>-</u>
U.S. ELECTION ASSISTANCE COMMISSION				
Passed Through Nevada Office of the Secretary of State:				
COVID-19 - 2018 HAVA Election Security Grants	90.404	90.404-C003	988,075	-
COVID-19 - 2018 HAVA Election Security Grants	90.404	90.404-0001	136,017	-
Total U.S. Election Assistance Commission			<u>1,124,092</u>	<u>-</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Aging Cluster				
Passed Through Nevada Department of Health and Human Services:				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	03-015-21-BX-20	135,975	-
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	03-005-10-BX-19	771	-
			<u>136,746</u>	<u>-</u>

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2020

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Total Federal Disbursements/ Expenditures	Amounts Passed- Through to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed Through Nevada Department of Health and Human Services:				
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	03-005-04-2C3X-20	\$ 19,727	\$ -
Total Aging Cluster			<u>156,473</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Guardianship Assistance	93.090	9309020	837,540	-
Passed Through Nevada Department of Health and Human Services:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	C2000084	35,461	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	C2000089	<u>24,675</u>	<u>-</u>
			<u>60,136</u>	<u>-</u>
Direct Program:				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79T1081098-01	201,835	-
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79T1081028-01	147,746	-
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79T1081028-02	300,862	-
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79T1081903-01	281,083	-
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1H79T1081903-01	124,923	-
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	5H29T1081903-02	<u>9,649</u>	<u>-</u>
			<u>1,066,098</u>	<u>-</u>
Passed through Nevada Department of Health and Human Services:				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	H79SM063346	90,120	-
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	H79SM063346	<u>68,842</u>	<u>-</u>
			<u>158,962</u>	<u>-</u>
			<u>1,225,060</u>	<u>-</u>
Direct Program:				
Transitional Living for Homeless Youth	93.550	90CX7187-02-00	66,241	64,868
Transitional Living for Homeless Youth	93.550	90CX7187-03-00	<u>142,520</u>	<u>142,520</u>
			<u>208,761</u>	<u>207,388</u>
Passed Through Nevada Department of Health and Human Services:				
Promoting Safe and Stable Families	93.556	93556-19-012	220,000	-
Promoting Safe and Stable Families	93.556	93556-19-010	248,076	-
Promoting Safe and Stable Families	93.556	93556-18-101	6,699	-
Promoting Safe and Stable Families	93.556	93556-19-101	119,378	-
Promoting Safe and Stable Families	93.556	93556-19-009	186,221	186,221
Promoting Safe and Stable Families	93.556	93556-19-011	<u>217,850</u>	<u>179,150</u>
			<u>998,224</u>	<u>365,371</u>
Direct Program:				
Education and Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless and Street Youth	93.557	90YO2329-01-00	10,875	9,159
Education and Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless and Street Youth	93.557	90YO2329-02-00	<u>69,223</u>	<u>68,217</u>
			<u>80,098</u>	<u>77,376</u>
Passed Through Nevada Department of Health and Human Services:				
Temporary Assistance for Needy Families	93.558	TANF1901	1,508,266	-
Temporary Assistance for Needy Families	93.558	TANF2003	<u>120,637</u>	<u>-</u>
			<u>1,628,903</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Child Support Enforcement	93.563	Interlocal Agreement	1,410,482	-
Child Support Enforcement	93.563	Interlocal Agreement	19,241,396	-
Child Support Enforcement, FFY15 Incentive Award	93.563	Interlocal Agreement	<u>15,702</u>	<u>-</u>

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2020

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Total Federal Disbursements/ Expenditures	Amounts Passed- Through to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Child Support Enforcement, FFY16 Incentive Award	93.563	Interlocal Agreement	\$ 1,266,443	\$ -
			<u>21,934,023</u>	<u>-</u>
Passed through Nevada Department of Health and Human Services:				
Grants to States for Access and Visitation Programs	93.597	1801NVSAVP	6,023	-
Grants to States for Access and Visitation Programs	93.597	1101NVSAVP	8,518	-
			<u>14,541</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Adoption and Legal Guardianship Incentive Payments	93.603	93603-17-001	183,304	-
Adoption and Legal Guardianship Incentive Payments	93.603	93603-18-001	153,447	-
			<u>336,751</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Children's Justice Grants to States	93.643	93643-18-002	29,700	-
Passed Through Nevada Department of Health and Human Services:				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	9364519	636,015	-
Passed Through Nevada Department of Health and Human Services:				
Foster Care Title IV-E	93.658	9365820	9,186,206	-
Foster Care Title IV-E	93.658	9365820	16,006,108	-
			<u>25,192,314</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Adoption Assistance	93.659	9365920	1,727,104	-
Adoption Assistance	93.659	9365920	27,278,078	-
			<u>29,005,182</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Social Services Block Grant	93.667	19INVOSR/20INVSPSR	1,970,568	-
Social Services Block Grant	93.667	9366719	88,178	-
			<u>2,058,746</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Child Abuse & Neglect State Grants	93.669	93669-17-003	19,292	-
Passed Through Nevada Department of Health and Human Services:				
Chafee Foster Care Independence Program	93.674	93674-18-002	30,009	-
Chafee Foster Care Independence Program	93.674	93674-19-001	654,387	-
			<u>684,396</u>	<u>-</u>
Passed Through Nevada Department of Health and Human Services:				
Opioid Strategic Targeted Response Grant	93.788	HD 16714/HD17200	27,748	-
Passed Through Board of Regents, Nevada System of Higher Education:				
Opioid Strategic Targeted Response Grant	93.788	UNR-20-02	55,566	-
Opioid Strategic Targeted Response Grant	93.788	H79T1080265	54,576	-
Opioid Strategic Targeted Response Grant	93.788	UNR-20-53	311,983	-
			<u>422,125</u>	<u>-</u>
			<u>449,873</u>	<u>-</u>
Direct Program:				
HIV Emergency Relief Project Grants:				
Ryan White Minority AIDS Initiative Program	93.914	2 H89HA06900-14-00	335,976	319,133
Ryan White Minority AIDS Initiative Program	93.914	2 H89HA06900-15-00	81,540	81,540
Ryan White Part A HIV Emergency Relief Project	93.914	2 H89HA06900-14-00	4,828,591	4,300,055
Ryan White Part A HIV Emergency Relief Project	93.914	2 H89HA06900-15-00	1,631,648	1,362,248
COVID-19 - Ryan White Part A HIV Emergency Relief Project	93.914	1 H9AHA36943-01-00	380	-
			<u>6,878,135</u>	<u>6,062,976</u>
Direct Program:				
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	1 NU38DP000004-01-00	23,014	-
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	5 NU38DP000004-02-00	68,527	-
			<u>91,541</u>	<u>-</u>
Passed Through Southern Nevada Health District:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	C1900087	12,373	-

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2020

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Total Federal Disbursements/ Expenditures	Amounts Passed- Through to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed Through PACT Coalition for Safe and Drug Free Communities: Block Grants for Prevention and Treatment of Substance Abuse	93.959	HD-170991920-05	\$ 17,736	\$ -
			<u>30,109</u>	<u>-</u>
Total Department of Health and Human Services			<u>92,555,813</u>	<u>6,713,111</u>
CORPORATION FOR NATIONAL COMMUNITY SERVICE				
Passed Through Corporation for Supportive Housing: Social Innovation Fund Pay For Success	94.024	15-000-G	2,080	-
Total Corporation for National Community Service			<u>2,080</u>	<u>-</u>
EXECUTIVE OFFICE OF THE PRESIDENT				
Direct Program:				
High Intensity Drug Trafficking Areas Program	95.001	G17NV0001A	10,882	-
High Intensity Drug Trafficking Areas Program	95.001	G18NV0001A	1,300,178	-
High Intensity Drug Trafficking Areas Program	95.001	G19NV0001A	2,037,064	-
High Intensity Drug Trafficking Areas Program	95.001	G19NV0001A	150,265	-
Total Executive Office of the President			<u>3,498,389</u>	<u>-</u>
DEPARTMENT OF HOMELAND SECURITY				
Direct Program:				
National Urban Search and Rescue Response System	97.025	EMW-2017-CA-00090-S01	95,707	-
National Urban Search and Rescue Response System	97.025	EMW-2018-CA-00056	653,996	-
National Urban Search and Rescue Response System	97.025	EMW-2019-CA-00056-S01	433,328	-
National Urban Search and Rescue Response System	97.025	EMW-2016-CA-00026-S01	508	-
National Urban Search and Rescue Response System	97.025	EMW-2016-CA-00026-S01	4,966	-
National Urban Search and Rescue Response System	97.025	EMW-2018-CA-USR-0019	311,464	-
Recaptured National Urban Search and Rescue Response System Funds	97.025		12,113	-
			<u>1,512,082</u>	<u>-</u>
Passed Through State of Nevada Department of Public Safety: Emergency Management Performance Grants	97.042	97042.19	57,714	-
Emergency Management Performance Grants	97.042	97042.19	477,788	-
			<u>535,502</u>	<u>-</u>
Homeland Security Grant Program:				
Passed Through Nevada Department of Public Safety: Homeland Security Grant Program:				
2016 Urban Area Security Initiative	97.067	97067.16-3100	10,216	-
2016 Urban Area Security Initiative	97.067	97067.16-3100	145,897	-
2017 Urban Area Security Initiative	97.067	97067.17-3100	187,812	-
2017 Urban Area Security Initiative	97.067	97067.17-3100	82,043	-
2017 Urban Area Security Initiative	97.067	97067.17-3100	194,779	-
2018 Urban Area Security Initiative	97.067	97067.18-3100	71,466	-
2018 Urban Area Security Initiative	97.067	97067.18-3100	139,026	-
2018 Urban Area Security Initiative	97.067	97067.18-3100	167,618	-
2018 Urban Area Security Initiative	97.067	97067.18-3100	12,153	-
2018 Urban Area Security Initiative	97.067	97067.18-3100	68,219	-
2018 Urban Area Security Initiative	97.067	97067.18-3100	32,610	-
2018 Urban Area Security Initiative	97.067	97067.18-3100	80,125	-
2018 Urban Area Security Initiative	97.067	97067.18-3100	21,720	-
2018 Urban Area Security Initiative	97.067	97067.18-3100	96,758	-
2019 Urban Area Security Initiative	97.067	97067.19-3100	3,046	-
2019 Urban Area Security Initiative	97.067	97067.19-3100	8,468	-
2019 Urban Area Security Initiative	97.067	97067.19-3100	24,126	-
2020 Urban Area Security Initiative	97.067	97067.19-3100	1,274	-
2020 Urban Area Security Initiative	97.067	97067.19-3100	170,356	-
2020 Urban Area Security Initiative	97.067	97067.19-3100	7,669	-
2020 Urban Area Security Initiative	97.067	97067.19-3100	59,815	-
2020 Urban Area Security Initiative	97.067	97067.19-3100	22,121	-
2020 Urban Area Security Initiative	97.067	97067.19-3100	49,464	-
2016 State Homeland Security Program	97.067	97067.16-3000	37,450	-
2016 State Homeland Security Program	97.067	97067.16-3000	151,900	-
2016 State Homeland Security Program	97.067	97067.16-3000	27,716	-
2017 State Homeland Security Program	97.067	97067.17-3000	5,218	-
2017 State Homeland Security Program	97.067	97067.17-3000	27,643	-

(Continued)

Clark County, Nevada
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2020

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or Pass-Through Number	Total Federal Disbursements/ Expenditures	Amounts Passed- Through to Subrecipients
DEPARTMENT OF HOMELAND SECURITY (Continued)				
2017 State Homeland Security Program	97.067	97067.17-3000	\$ 85,355	\$ -
2018 State Homeland Security Program	97.067	97067.18-3000	20,000	-
2018 State Homeland Security Program	97.067	97067.18-3000	387,097	-
2018 State Homeland Security Program	97.067	97067.18-3000	49,706	-
2020 State Homeland Security Program	97.067	97067.18-3100	93,611	-
2020 State Homeland Security Program	97.067	97067.19-3100	816	-
Total Homeland Security Grant Program			2,543,293	-
Direct Program:				
Staffing for Adequate Fire and Emergency Response	97.083	EMW-2015-FF-00072	66,702	-
Direct Program:				
2017 US Customs - ICE	97.U01	LV02PR06LV0017	21,026	-
Secret Service Agreement	97.U02	LV02PR06LV0017	19,022	-
Secret Service Agreement	97.U02	INTERLOCAL AGREEMENT	102	-
Secret Service Agreement	97.U02	INTERLOCAL AGREEMENT	13,950	-
Secret Service Agreement	97.U02	INTERLOCAL AGREEMENT	8,626	-
Secret Service Agreement	97.U02	INTERLOCAL AGREEMENT	1,161	-
			63,887	-
Total Department of Homeland Security			4,721,466	-
TOTAL FEDERAL DISBURSEMENTS/EXPENDITURES			\$ 230,227,948	\$ 19,518,930

Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Clark County, Nevada
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

1. REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of Federal financial assistance programs of Clark County, Nevada (the "County"). The County's reporting entity is defined in Note 1 to its basic financial statements. Federal award expenditures for the Clark County Water Reclamation District, Las Vegas Valley Water District, Big Bend Water District, Kyle Canyon Water District, University Medical Center of Southern Nevada, and Regional Transportation Commission of Southern Nevada, if any, are not included in this schedule, as they are audited separately. All other Federal financial assistance received by the County directly from Federal agencies as well as Federal financial assistance passed through other government agencies is included in the schedule.

2. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Clark County, Nevada, and is prepared on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Clark County, Nevada received federal awards both directly from federal agencies and indirectly through pass-through entities. Federal financial assistance provided to a subrecipient is treated as an expenditure when it is paid to the subrecipient.

3. SIGNIFICANT ACCOUNTING POLICIES

Governmental fund types account for Clark County, Nevada's federal grant activity. Therefore, expenditures in the Schedule of Expenditures of Federal Awards are recognized on the modified accrual basis - when they become a demand on current available financial resources. Such expenditures are recognized following the cost principles contained in Subpart E - Cost Principles of the Uniform Guidance. The Clark County, Nevada's summary of significant accounting policies is presented in Note 1 in the Clark County, Nevada's basic financial statements.

The County has elected to use both the 10% de minimis indirect cost rate allowed under the Uniform Guidance and Federally negotiated indirect cost rates, where applicable.

4. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Expenditures of Federal awards reported in the County's basic financial statements are as follows:

General fund	\$ 4,972
Special revenue funds	166,113,131
Capital projects funds	3,487,384
Enterprise funds	60,622,313
Agency funds	<u>148</u>
Total	<u>\$ 230,227,948</u>

5. NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES

The Nevada Department of Health and Human Services Grant Awards under CFDA 16.321 were approved on August 13, 2019. Of the \$596,960 expenditures reported in fiscal year ended June 30, 2020, \$574,747 are fiscal year 2018 expenditures and \$22,213 are fiscal year 2019 expenditures.

CLARK COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL AWARDS
June 30, 2020

Section II - Financial Statement Findings

None noted.

CLARK COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL AWARDS
June 30, 2020

Section III - Federal Award Findings and Questioned Costs

Finding 2020-001: Allowable Costs – Material Weakness

Program: Edward Byrne Memorial Justice Assistance Grant Program
Direct program
Passed through Nevada Department of Public Safety

CFDA No.: 16.738

Federal Agency: Department of Justice

Award No.: 2016-DJ-BX-0412, 2017-DJ-BX-0400, 2018-DG-BX-K005, 17-JAG-14, 19-JAG-15, 19-JAG-17, 17-JAG-58

Award Year: Fiscal year 2019-2020

Criteria or Specific Requirement: As a condition of receiving Federal awards, non-Federal entities agree to comply with laws, regulations, and the provisions of grant agreements and contracts, and to maintain internal control to provide reasonable assurance of compliance with these requirements.

Title 2, Subtitle A, Chapter II, Part 200 Subpart E, paragraph 430 of the Code of Federal Regulations stipulates that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into the official records of the non-Federal entity;
- Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- Encompass both Federally assisted, and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity
- Comply with the established accounting policies and practices of the non-Federal entity.

Condition: Time certifications verifying time and effort performance on the grant for one employee, consisting of seven payroll transactions, did not have the immediate supervisor's signatures that would indicate that an independent review and approval had taken place. It is worth noting that the employee time was accurate and the activity was deemed allowable. In addition to the review and approval of the time certification, management had not designed an internal control to reconcile the personnel included in the time certifications to the accounting system. It should be noted that while the evidence of this reconciliation was not present, the same personnel noted within the time certifications were the same personnel ultimately charged to the program.

CLARK COUNTY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL AWARDS
June 30, 2020

Cause: Controls over time certification of activity charged to the Federal Programs were not operating effectively to ensure timely and appropriate completion of the report. In addition, the grant administrator did not have access to the accounting system to be able to ensure that the grant was only charged for the employee performing the work as noted in the time certifications.

Effect: The Federal program could be charged for service time and employee effort which was not performed on the grant.

Questioned Costs: None

Context: During our walkthrough of the internal controls assessments of the payroll transactions for JAG, we had noted that there was no evidence of internal control in place to ensure that time certifications for personnel who were charged to the JAG program were being reconciled to the general ledger system. Additionally, we had selected a small population of 21 payroll transactions, from a complete population of 106 transactions to ensure that the compliance requirements were being met. We had noted that seven out of 21 payroll transactions did not have the immediate supervisor's signatures in the time certifications as indication of review and approval.

Identification of a repeat finding: Yes, repeated from fiscal year ended June 30, 2019. Refer to Finding 2019-001.

Recommendation: Time certifications of employees working on grant funded programs should be reviewed timely and regularly. The independent reviewer should provide sign off as reviewer as evidence of review. In addition, management should establish an internal control to reconcile the salaries and wages amounts charged to the federal program in the accounting system for the Justice Assistance Grants departments to the time and effort certifications. Management should also verify that the charges and the time certifications are for the exact employees who worked on the program.

Management Response: See Corrective Action Plan on page 196.



Office of the County Comptroller

500 South Grand Central Parkway 1st Floor • Box 551210 • Las Vegas NV 89155-1210
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Anna Danchik, Comptroller



Management's Response to Auditor's Findings and Summary Schedule of Prior Audit Findings and Corrective Action Plans June 30, 2020

Prepared by Management of
Clark County, Nevada

BOARD OF COUNTY COMMISSIONERS

MARILYN KIRKPATRICK, Chair • LAWRENCE WEEKLY, Vice Chair
LARRY BROWN • JAMES B. GIBSON • JUSTIN C. JONES • MICHAEL NAFT • TICK SEGERBLOM
YOLANDA T. KING, County Manager



Department of Social Service

1600 Pinto Lane • Las Vegas NV 89106
(702) 455-4270 • Fax (702) 455-5950

Timothy Burch, Administrator
Kristin Cooper, Assistant Director • Randy Reinoso, Assistant Director
Margaret LeBlanc Assistant Director



March 23, 2021

CORRECTIVE ACTION PLAN

Finding 2020-001: **Allowable Costs – Material Weakness**
Program: Edward Byrne Memorial Justice Assistance Grant Program
 Direct program
 Passed through Nevada Department of Public Safety

CFDA No.: 16.738
Federal Agency: Department of Justice
Award No.: 2016-DJ-BX-0412, 2017-DJ-BX-0400, 2018-DG-BX-K005, 17-JAG-14, 19-JAG-15, 19-JAG-17, 17-JAG-58
Award Year: Fiscal year 2019-2020


To remedy the condition, cause, and effect resulting in the repeated finding regarding timesheet certifications and reconciliations, see our team’s strategy to ensure that proper internal controls are in place moving forward:

JAG – Time Certification and Reconciliation Strategy

- Administrative Specialist reviews journal entries pertaining to departmental salaries applied to the JAG grant (District Attorney’s office, Juvenile Justice Services, Department of Family Services).
- Grants Coordinator collects from impacted Departments their employee time/activity documentation that they use to enter salaries charged against the JAG grant, required by the 20th of each month for the immediate previous month.
- Grants Coordinator signs off on certifications upon review of each and forwards these to Administrative Specialist.
- Administrative Specialist reconciles timesheet certifications against County accounting report totals and signs off that they have been reviewed/reconciled.
 - Administrative Specialist reconciles employee names on the timesheets with employee names on County account reports; includes total salaries charged.
 - Administrative Specialist also reviews applicable additional entries immediately prior to closeout – General Ledger
 - Sr. Financial Office Specialist independently reviews Administrative Specialist’s reconciliations and signs off on each after the reviews. Reviews are shared with Manager (Karen Schneider) upon completion.

We hope to have the matter resolved by no later than April 30, 2021.

Sincerely,

 Digitally signed by Karen Schneider
 Date: 2021.03.23 17:17:17 -07'00'

Karen Schneider, Manager
Clark County Social Service
Community Resources Management
Karen.Schneider@ClarkCountyNV.gov
702.455.5692

CC: Kathleen San Andres, Michelle Buss, Kathy Lai (Crowe)
Margaret LeBlanc, Anna Danchik, Colleen Boyle, Elizabeth Vorce, Kristin Cooper, Emma Garcia, Jayson Rowel, Rosalie DeLa Cruz (Clark County)

2019-001 Allowable Costs

Type of Finding – Material Weakness in Internal Control over Compliance

CFDA#16.738

Edward Byrne Memorial Justice Assistance Grant Program (JAG)

Initial Fiscal Year Finding Occurred: 2018

Finding Summary: Controls over employee compensation charged to the Federal programs were not properly designed to ensure that the grant was only charged for the employee performing the work. In addition, controls over time certifications of activity charged to the Federal programs were not operating effectively to ensure the timely completion of the report.

Status: Corrective action is still in process. Corrective action will be implemented as outlined in the response to current year finding 2020-001.

CFDA#95.001

High Intensity Drug Trafficking Areas Program (HIDTA)

Initial Fiscal Year Finding Occurred: 2018

Finding Summary: Controls over employee compensation charged to the Federal programs were not properly designed to ensure that the grant was only charged for the employee performing the work.

Status: Corrective action has been taken for this.